WARNING: Detailed control levels and/or use of more than one type of control (e.g., program and organization and Object Detail combination) will significantly increase the maintenance and management aspects.

Accounting for allotments in CALSTARS is optional. Many agencies achieve their control objectives by using appropriation control and budget plan reports provided by the Operating File.

CALSTARS Budget Plans

CALSTARS budget plans are an optional feature of the Operating File. Budget plans allow an agency to establish amounts for monitoring budgets similar to the Allotment Expenditure Ledger (AEL) used in a manual accounting system. Budgets may be defined by program, internal organization and/or object of expenditure and fund. There is no control feature. The manager must decide what structures and levels to use and what management ("Q") reports to use.

CALSTARS budget plans have the greatest flexibility. Budget plans may be established at very low, intermediate or summary levels. To be meaningful, budget plan entries must be entered with all the appropriate structures and levels of detail. Budget plan entries may be established for one part of a program or for every program and organization within an agency. They may be less than, equal to, or exceed appropriations. Management may use budget plans for specific objectives or may require their use for routine monitoring and review.

Budget Preparation Support

The Constitution of the State of California requires the Governor to submit to the Legislature on January 10 of each year, a plan of expenditures for the ensuing fiscal year, together with the necessary revenues to support those expenditures. This plan is called the Governor's Budget and is a compilation of the budgets of all agencies in state government. The Governor's Budget consists of narrative and financial displays. Typically, dollar amounts and corresponding personnel years are displayed in three columns:

✪ Past Year Actual - actual amounts for the fiscal year ending the previous June 30;

✪ Current Year Estimated - estimated amounts for the year beginning July 1 and ending June 30. The amounts have been updated for caseload, known Executive Orders and Budget Revisions; and,

✪ Budget Year Proposed - amounts requested for the fiscal year beginning next July 1 through the annual Budget Act. Before the amounts can be expended, they must be approved (or modified) by the Legislature. The Governor may then either accept the amounts as voted by the Legislature, or

expenditures for the accounting period. This enables CALSTARS to generate reports showing the financial position and results of operations of any fund within an agency for a given accounting period.

When an agency receives a federal grant or is involved in a federal project, it often has to report on the status of that project. This reporting focuses on the agency's accountability for federal funds. The agency may be required to produce financial data in the form of a trial balance or government-defined special reports. CALSTARS identifies real and nominal accounts by federal grant and generates appropriate trial balance data at this level. Detailed transaction reports and a transaction summary report are available to support any general ledger account on the trial balance.

DATA PROCESSING OVERVIEW

There are four principal data processing functions that are performed by CALSTARS. These functions include:

- ✪ Table Maintenance - maintains all CALSTARS tables;

- ✪ Input, Edit, and Update Process (IEUP) - processes all financial data and maintains the CALSTARS master files;

- ✪ Labor Distribution - provides exception and full positive timekeeping and resulting cost reporting; and

- ✪ Cost Allocation/Fund Split - provides automated support in the program cost accounting area by generating allocation transactions and funding based on the PCAs.

Each of these subsystems has been designed to satisfy a specific series of processing requirements. By using subsystems, CALSTARS meets agency and system requirements while conserving computer resources.

Table Maintenance

CALSTARS provides structural flexibility to agencies because it is "table-driven". This means that the specific accounting structure and processing logic for each agency is controlled through tables. It is through the maintenance of these tables that CALSTARS responds to new or changing information requirements. The data maintained in the tables is accessed by other CALSTARS subsystems. The CALSTARS tables include:

- ✪ Appropriation Symbol Table (AS);

- ✪ Budget Sequence Table (BS);

- ✪ Cost Allocation Table (CA);

- ✪ Descriptor Tables (DT) - Some are maintained by CALSTARS staff;

- ✪ Index Code Table (IC);